

**APRIL 20, 2010 REVIEW OF  
APRIL 6, 2010  
MINUTES FOR THE BOARD OF EQUALIZATION  
PUBLIC HEARING**

**Call to Order:** 9:00 AM Meeting. Present: John Schied, BOE Chairman; Madeline A. Simmons, BOE Secretary; Ida Light, BOE Member; and George N. Slater, BOE Member.

**Call to Order:** 9:00 A.M. Meeting. Present: John Schied, BOE Chairman, Madeline A. Simmons, BOE Secretary, Ida Light, BOE Member, and George N. Slater, BOE Member. Patricia A. McSweeney and Tristan Golas, Office of Reassessment, were available to answer questions and provide technical assistance.

**First Business:** The tape recording system is still very erratic in its continuity of recording. The BOE will have to make sure their notes are detailed.

**First Appointment:** 9:30 AM Michael and Patricia McSweeney **6925-44-5109-000**. This is another BOA Review request. The homesite and residual acreage values match all neighbors and the building is valued at least equal with neighbors and higher than some. **Therefore no change as the property is equalized with proximal similar properties.**

**Second Appointment:** 10:00 AM Raymond Hensley & Charles Ebbetts **6976-93-8783-000, 6976-93-9313-000 & 6976-93-6495-000**. He stated that the first parcel, **6976-93-8783-000** was where he lived and had no problems with the assessment, but the other two lots (**6976-93-9313-000 & 6976-93-6495-000**) were done as a family division and they only have perks for the 3 bedroom houses that were built by his sons. The BOE felt that the County should code family division lots as there are restrictions on selling the property for ten years as well as other economic factors in that they are not considered as saleable lots. **Reduce homesite value on 6976-93-9313-000 & 6976-93-6495-000 with a 40% EO reduction.**

**Third Appointment:** 10:30 AM Charles Miller **6981-06-7134-000**. He stated that he felt the value of the 2.79 acres of Commercial land was too high because it has no road frontage and it is very low and wet. The Commercial property next door has been developed and it required many truck loads of gravel and fill dirt to raise it out of the wet land (6' higher than his) and they must have an extensive alternate septic system. He had hoped they would buy his commercial to give them a larger lot and would have taken ½ of what we have it assessed at. He says there really is no way he could use this commercially and his only hope is to sell to neighbor or down zone. **Reduce commercial 2.79 acres by adding 10% LACC, 10% TOPO & 15% poor perk to the existing 15% LOCT for a total of 50% reduction.**

**Fourth Appointment:** 11:05 AM Alton Willingham, multiple parcels. He stated that he felt these are 2 farms and although he is in land use he is still looking at the bottom line and the total market value has gone up from the 2006 assessment. His family farm consists of: **6888-67-9808-000** (1.75 acres), **6888-76-3450-000** (5.5 acres), **6888-88-9186-000** (5.5 acres), **6888-66-5749-000** (20 acres), **6888-88-3729-000** (40 acres), **6888-99-6331-000** (39.5 acres) and **6888-77-6531-000** (60.51 acres), for a total farm of 133.26 acres. The 5.5 acre parcels doubled in value but they still don't perk and are not viable lots. The 20 acre parcel's assessed value remained the same. The 40 acre parcel, the 39.5 acre parcel and the 60.51 acre parcel's assessed values all increased. He says that the value on the buildings is fine. The other farm consists of: **6895-29-7413-000** (52.8 acres), **6896-41-6615-000** (119 acres) and **6896-30-8139-000** (2.75 acres). This is on Marsh Run and has a lot of flood plain, leaving the land nearly inaccessible during the winter and spring. It is mainly good for summer grazing. The small piece was

omitted from the original sale due to a surveying error and really is either too wet (river) or too steep to use and the County's assessment on this reflects that. However the other 2 parcels' assessed values increased over the 2006 assessment. Reduce land on 6888-67-9808-000 & 6888-76-3450-000 with 40% NP, add 15% LACC to 6888-88-3729-000 to the existing 15% PE for a total of 30% reduction. Reduce land on 6888-99-6331-000 & 6888-77-6531-000 with 15% PE reduction. On the other farm, reduce land on 6895-29-7413-000 with 15% TOPO, on 6896-41-6615-000 with 15% poor perk and on 6896-30-8139-000 with 15% TOPO.

**Fifth Appointment:** 12:15 PM John Bartenstein **6954-78-2475-000**. He stated that this parcel has too high of a land value, as it is very steep and the soil is rocky. The house sits on the only flat area, so the drainfield, parking and drive are all squeezed in. Perhaps a TOPO reduction on the homesite would be appropriate. Reduce land with 15% TOPO on homesite.

**Sixth Appointment:** 12:32 PM Donald Ferro **6928-77-6860-000** & **6928-77-0538-000**. He stated that he felt the value of **6928-77-6860** was too high as the land has changed, making a large part of this lot wet. He felt the value of **6928-77-0538-000** was O.K. On **6928-77-0538-000**, no change. On **6928-77-6860-000** reduce land with 15% EO on residual acreage.

**Seventh Appointment:** 12:55 PM Lynn Rector, Jr. and Peggy Ann Rector Wang **6979-39-8672-000**. They stated that this parcel has too high of a land value on the residual as it does not perk and they were unable to obtain a sewer tap from WSA, per letter from Merle W. Fallon, Esq. dated January 31, 1994 and copy presented to the BOE. Reduce land with 15% poor perk on 11.33 industrial acres.

**Motion is Made to Adjourn:** Meeting adjourned at 1:25PM

Submitted by: Madeline A. Simmons, Secretary, April 15, 2010

Approved by the BOE, April 15, 2010

Approved to include note about recorder by the BOE, April 20, 2010

Reviewed by the BOE, April 20, 2010

Submitted by: Madeline A. Simmons, Secretary, April 21, 2010